

EXHIBIT D-7

(Detail of Time Billed)

LIBERI JM	03/19/10	6.50	REVIEW AND REVISE DRAFT COMPLAINT RE: MITSUBISHI (1.6); REVIEW AND REVISE PNY COMPLAINT (0.9); REVIEW AND REVISE USDR COMPLAINT (0.7); REVIEW AND COMMENT ON DISCOVERY REQUESTS RE: US SIGNS (0.6); REVIEW AND COMMENT ON DISCOVERY REQUESTS RE: SCHIMENTI (0.6); COMMUNICATE WITH COUNSEL FOR VECTOR SECURITY RE: FIFTH OMNIBUS OBJECTION, CLAIMS AND DISCOVERY MATTERS (0.3); REVIEW INFORMATION RE: VECTOR SECURITY CLAIMS ISSUES (0.4); COMMUNICATE WITH COUNSEL FOR CC INVESTORS RE: ADVERSARY PROCEEDING AND INSURANCE MATTERS (0.4); COMMUNICATE WITH COUNSEL FOR SLAM BRANDS RE: CLAIMS RECONCILIATION ISSUES (0.3); COMMUNICATE WITH COUNSEL FOR ARCHOS RE: CLAIMS RECONCILIATION ISSUES (0.3); REVIEW STATUS OF OUTSTANDING INFORMATION REQUESTS TO CREDITORS RE: UNSUPPORTED CLAIMS (0.4).
LIBERI JM	03/22/10	2.70	COMMUNICATE WITH COUNSEL FOR VECTOR SECURITY RE: DISCOVERY AND CLAIMS RECONCILIATION MATTERS (0.4); REVIEW CLAIMS INFORMATION AND OBJECTION RE: SAME (0.3); REVIEW LATE CLAIMS ISSUES RE: SENNHEISER AND SLAM BRANDS (0.6); REVIEW FINAL DRAFTS OF COMPLAINTS RE: PNY, USDR AND LG (0.7); REVIEW AND REVISE DRAFT SETTLEMENT AGREEMENT RE: MOTOROLA (0.7).
LIBERI JM	03/23/10	1.80	REVIEW UPDATED PREFERENCE EXHIBITS RE: DRAFT COMPLAINTS (0.7); REVIEW AND REVISE DRAFT MITSUBISHI COMPLAINT (0.8); COMMUNICATE WITH COUNSEL FOR ARCHOS RE: CLAIMS RECONCILIATION MATTERS (0.3).
LIBERI JM	03/26/10	0.70	REVIEW CORRESPONDENCE FROM LANDLORDS (0.4); REVIEW CORRESPONDENCE FROM COUNSEL FOR SEGA (0.3).
LIBERI JM	03/29/10	2.70	COMMUNICATE WITH COUNSEL FOR BSLLC RE: CLAIMS RECONCILIATION AND RESOLUTION MATTERS (0.2); REVIEW DRAFT COMPLAINT RE: SEAGATE MATTERS (0.6); REVIEW CLAIMS DATA RE: SAME (0.3); REVIEW STATUS OF FOURTH OMNIBUS OBJECTION RE: BETHESDA CLAIMS (0.3); REVIEW CORRESPONDENCE FROM INSURERS RE: CC INVESTORS ADVERSARY PROCEEDING (0.5); REVIEW CLAIMS INFORMATION AND RECONCILIATION MATTERS RE: CC INVESTORS IN LIGHT OF INSURANCE ISSUES (0.8).
LIBERI JM	03/30/10	0.90	REVIEW AND REVISE MINER FLEET SETTLEMENT AGREEMENT RE: 503(B)(9) CLAIM (0.5); COMMUNICATE WITH COUNSEL FOR MINER FLEET RE: 503(B)(9) CLAIM AND 5TH OMNIBUS OBJECTION (0.4).

LIBERI JM	03/31/10	4.40	REVIEW CORRESPONDENCE FROM INSURERS RE: PROPERTY DAMAGE CLAIMS (0.6); REVIEW INSURANCE CLAIMS AND INSURERS' DETERMINATIONS RE: COVERAGE (0.8); COMMUNICATE WITH COUNSEL FOR SLAM BRANDS RE: CLAIMS RECONCILIATION MATTERS (0.3); REVIEW CORRESPONDENCE RE: RESPONSES TO 70TH OMNIBUS OBJECTION (0.4); REVIEW CLAIMS AND BACKGROUND INFORMATION RE: TOMTOM MATTERS (0.4); COMMUNICATE WITH COUNSEL FOR GATEWAY RE: CLAIMS MATTERS (0.3); FOLLOW UP ON PRIOR ADDITIONAL INFORMATION DEMANDS MADE UPON CREDITORS (0.7); REVIEW CLAIMS INFORMATION RE: DISPUTE WITH NAMCO (0.4); REVIEW CORRESPONDENCE RE: INGRAM ENTERTAINMENT (0.3); REVIEW CORRESPONDENCE RE: US MUSIC CORP. (0.2).
55.80			
SIDHU SS	03/01/10	5.00	DRAFT ADVERSARY COMPLAINT AND OBJECTION REGARDING MITSUBISHI CLAIMS (3.2); RESEARCH DELAWARE SETOFF LAW FOR PURPOSES OF DRAFTING SAME (1.0); REVISE ADVERSARY COMPLAINT AND OBJECTION REGARDING SIGNATURE/USDR CLAIMS (.4); REVISE ADVERSARY COMPLAINT AND OBJECTION REGARDING PNY CLAIMS (.2); REVISE ADVERSARY COMPLAINT AND OBJECTION REGARDING KODAK CLAIMS (.2).
SIDHU SS	03/02/10	2.00	REVIEW MOTOROLA AND GENERAL INSTRUMENT CORPORATION CLAIMS AND DEBTORS' CLAIM ANALYSES FOR PURPOSES OF DRAFTING ADVERSARY COMPLAINT AND OBJECTION TO CLAIMS (.7); REVIEW AFFIDAVIT OF SERVICE REGARDING GENERAL BAR DATE AND VERIFY NOTICE OF WEIDLER CLAIM CLASS MEMBERS (.8); REVISE ADVERSARY COMPLAINT AND OBJECTION REGARDING SAMSUNG CLAIMS (.5).
SIDHU SS	03/03/10	1.90	REVISE ADVERSARY COMPLAINT AND OBJECTION REGARDING MITSUBISHI CLAIMS (.8); REVIEW SAMSUNG CLAIMS AND DEBTORS' ANALYSES REGARDING SAME FOR PURPOSES OF DRAFTING ADVERSARY COMPLAINT AND OBJECTION (.4); DRAFT ADVERSARY COMPLAINT AND OBJECTION REGARDING SAMSUNG CLAIMS (.7).

SIDHU SS	03/19/10	9.30	REVIEW SEAGATE CLAIM DOCUMENTS FOR PURPOSES OF REVISING ADVERSARY COMPLAINT (.4); REVISE PANASONIC ADVERSARY COMPLAINT (3.4); REVISE EASTMAN KODAK ADVERSARY COMPLAINT (1.1); CONSOLIDATE DOCUMENTATION IN SUPPORT OF PNY, USDR, AND MITSUBISHI ADVERSARY COMPLAINTS (.3); REVISE MOTOROLA ADVERSARY COMPLAINT (1.1); REVISE SEAGATE ADVERSARY COMPLAINT (1.2); REVISE MITSUBISHI ADVERSARY COMPLAINT (1.0); CONFERENCE REGARDING REVISIONS TO PNY, USDR, AND MITSUBISHI COMPLAINTS (.9); REVISE PNY, USDR, AND MITSUBISHI ADVERSARY COMPLAINTS (.9).
SIDHU SS	03/22/10	6.90	REVISE SEAGATE ADVERSARY COMPLAINT (1.1); REVISE PANASONIC ADVERSARY COMPLAINT (.4); REVISE PNY ADVERSARY COMPLAINT (.3); CONFORM PNY AND USDR COMPLAINTS TO LG COMPLAINT (.4); REVIEW ONKYO CLAIM DOCUMENTATION FOR PURPOSES OF DRAFTING ADVERSARY COMPLAINT (.7); DRAFT ADVERSARY COMPLAINT REGARDING ONKYO CLAIMS (1.5); REVIEW APEX CLAIM DOCUMENTATION FOR PURPOSES OF DRAFTING ADVERSARY COMPLAINT (.7); DRAFT ADVERSARY COMPLAINT REGARDING APEX CLAIMS (.8); REVISE MITSUBISHI COMPLAINT (.2); REVIEW AND FINALIZE PNY AND USDR COMPLAINTS (.8).
SIDHU SS	03/23/10	2.30	CONFERENCE REGARDING FILING OF PNY, USDR, AND LG COMPLAINTS (.2); CONFORM LG COMPLAINT TO REVISIONS TO PNY AND USDR COMPLAINT (.1); DRAFT ADVERSARY COMPLAINT REGARDING ONKYO CLAIMS (1.1); DRAFT ADVERSARY COMPLAINT REGARDING APEX CLAIMS (.3); REVISE MITSUBISHI COMPLAINT (.5); RESEARCH EASTERN DISTRICT OF VIRGINIA BRIEF FORMATTING REQUIREMENTS (.1).
SIDHU SS	03/24/10	2.80	REVISE MITSUBISHI COMPLAINT (.7); REVISE APEX COMPLAINT (.4); REVISE ONKYO COMPLAINT (.3); REVIEW AND REVISE PANASONIC COMPLAINT (1.4).
SIDHU SS	03/25/10	0.90	REVISE PANASONIC COMPLAINT (.2); REVIEW AND REVISE KODAK COMPLAINT (.6); UPDATE MITSUBISHI COMPLAINT TO REFLECT NEW STATUS OF CLAIMS (.1).
SIDHU SS	03/26/10	0.30	REVISE MITSUBISHI COMPLAINT.
SIDHU SS	03/29/10	0.40	REVISE SEAGATE COMPLAINT TO REFLECT 70TH OMNIBUS OBJECTION.

SIDHU SS	03/30/10	4.40	REVIEW DEBTORS' SUPPORTING DOCUMENTATION REGARDING TOMTOM CLAIMS FOR PURPOSES OF DRAFTING ADVERSARY COMPLAINT (.8); DRAFT ADVERSARY COMPLAINT REGARDING TOMTOM CLAIMS (2.4); REVISE APEX COMPLAINT FOR CONFORMITY (.3); REVISE ONKYO COMPLAINT FOR CONFORMITY (.9).
SIDHU SS	03/31/10	0.90	DRAFT ADVERSARY COMPLAINT REGARDING TOMTOM CLAIMS (.4); REVISE SEAGATE COMPLAINT FOR CONFORMITY (.3); REVISE KODAK COMPLAINT FOR CONFORMITY (.2).
		59.80	
VINE J	03/10/10	1.10	REVISE LG COMPLAINT REGARDING PREFERENCE AMOUNTS (1.1).
VINE J	03/11/10	3.20	REDRAFT LG COMPLAINT (3.2).
VINE J	03/12/10	1.70	REVISE LG COMPLAINT (1.7).
VINE J	03/16/10	2.80	REVIEW AND REVISE LG COMPLAINT.
VINE J	03/22/10	1.30	REVIEW LG COMPLAINT REGARDING FTI PREFERENCE ANALYSIS (1.3).
		10.10	
Total Associate		230.10	
ANGELICA CL	03/19/10	1.40	ASSIST WITH ASSEMBLY OF DOC PRODUCTION.
		1.40	
HEANEY CM	03/05/10	0.10	COORDINATE WITH THIRD PARTIES RE: REQUEST FOR TELEPHONIC APPEARANCE SHEET FOR CALIFORNIA COURT MATTER (.1).
HEANEY CM	03/09/10	0.30	REVIEW REMOVAL MOTION AND ORDER FOR UPDATES AND DISTRIBUTE DOCUMENTS ON THIRD PARTIES (.3).
		0.40	
Total Legal Assistant		1.80	
TOTAL TIME		<u>236.10</u>	

Circuit City Stores, Inc. (DIP)
Nonworking Travel Time

Bill Date: 04/05/10
Bill Number: 1309208

NAME	DATE	HOURS	DESCRIPTION
GALARDI GM	03/07/10	1.95	NON-WORKING TRAVEL TO RICHMOND FOR HEARING ON VARIOUS MATTERS (3.9).
GALARDI GM	03/08/10	2.65	RETURN TRAVEL FROM RICHMOND TO WILMINGTON.
GALARDI GM	03/17/10	2.25	NON-WORKING TRAVEL FROM WILMINGTON TO RICHMOND FOR HEARING (4.5).
GALARDI GM	03/18/10	1.10	NON-WORKING TRAVEL FROM RICHMOND TO WASH D.C. FOR SAMSUNG MEETINGS.
GALARDI GM	03/19/10	1.55	NON-WORKING TRAVEL TIME FROM DC TO WILMINGTON.
GALARDI GM	03/25/10	3.50	TRAVEL TO AND FROM RICHMOND FOR HEARING.
		13.00	
Total Partner		13.00	
FREDERICKS IS	03/07/10	1.90	TRAVEL FROM WILMINGTON DE TO RICHMOND (1.9).
FREDERICKS IS	03/08/10	1.70	TRAVEL FROM RICHMOND VA TO WILMINGTON DE (1.7).
FREDERICKS IS	03/17/10	1.80	TRAVEL FROM WILMINGTON DE TO RICHMOND VA (1.8).
FREDERICKS IS	03/19/10	1.00	TRAVEL FROM WASHINGTON DC TO WILMINGTON (1.0).
FREDERICKS IS	03/25/10	3.10	TRAVEL FROM WILMINGTON DE TO RICHMOND VA, INCLUDING TIME WAITING FOR FLIGHT (1.3); TRAVEL FROM RICHMOND VA TO WILMINGTON, DE, INCLUDING FLIGHT DELAYS (1.8).
		9.50	
Total Associate		9.50	
TOTAL TIME		<u>22.50</u>	

Circuit City Stores, Inc. (DIP)
Reorganization Plan / Plan Sponsors

Bill Date: 04/05/10
Bill Number: 1309208

NAME	DATE	HOURS	DESCRIPTION
BAKER SK	03/03/10	0.20	TELEPHONE CALL WITH T. PHILLIPS REGARDING DEBTORS' PLAN OF LIQUIDATION (.2).
BAKER SK	03/05/10	0.20	TELEPHONE CALL WITH J. COHEN REGARDING PLAN CONFIRMATION (.2).
BAKER SK	03/08/10	0.20	TELEPHONE CALL WITH P. GREENBERG REGARDING PLAN CONFIRMATION (.2).
BAKER SK	03/12/10	0.20	REVIEW CORRESPONDENCE FROM D. COMSTOCK REGARDING MONTHLY OPERATING REPORT AND LIQUIDATION PLAN (.2).
BAKER SK	03/16/10	0.20	TELEPHONE CALL WITH J. STAHLER REGARDING CONFIRMATION ISSUES (.2).
		1.00	
FREDERICKS IS	03/26/10	0.80	PARTICIPATE IN CONFERENCE CALL WITH COUNSEL TO THE COMMITTEE AND AL SIEGEL RE: CONFIRMATION ISSUES (.8).
FREDERICKS IS	03/31/10	0.80	REVIEW PROPOSED OVERSIGHT COMMITTEE BYLAWS (.8).
		1.60	
GRANT K	03/01/10	4.50	CONTINUED WORK ON REVIEWING AND REVISING PLAN MODIFICATION MOTION. (4.5).
GRANT K	03/02/10	1.50	CONTINUED WORK ON PLAN MODIFICATION MOTION REGARDING CANADA ISSUES. (1.5).
		6.00	
KUMAR JS	03/01/10	4.50	REVIEWING REVISIONS TO MOTION TO APPROVE CANADIAN RESTRUCTURING TRANSACTIONS AND MODIFY PLAN (.9); REVISING CONFIRMATION BRIEF (3.6).
KUMAR JS	03/29/10	6.70	DRAFTING MEMO OF OUTSTANDING ITEMS REGARDING CONFIRMATION, REVIEWING AND REVISING TABLE OF CONFIRMATION OBJECTIONS TO INCLUDE PROPOSED RESPONSES AND AMENDING PLAN OF LITIGATION (6.7).
KUMAR JS	03/30/10	7.30	UPDATING TABLE OF CONFIRMATION OBJECTIONS AND AMENDING PLAN OF LIQUIDATION (7.3).
KUMAR JS	03/31/10	5.30	UPDATING TABLE OF CONFIRMATION OBJECTIONS WITH PROPOSED RESPONSES, AMENDING PLAN OF LIQUIDATION AND REVISING MEMO REGARDING OUTSTANDING TASKS FOR CONFIRMATION (4.6); EMAILS REGARDING WEISSMAN V. CIRCUIT CITY LAWSUIT (.7).

23.80

VINE J	03/02/10	1.70	WORK ON REVISIONS TO PLAN MODIFICATION MOTION (1.7) .
VINE J	03/11/10	1.00	CONTINUED WORK ON PLAN MODIFICATION MOTION (1.0) .
VINE J	03/12/10	2.20	REVISE MOTION TO MODIFY THE PLAN (2.2) .
VINE J	03/15/10	1.10	REVISE MOTION. TO MODIFY THE PLAN (1.1) .
VINE J	03/24/10	4.00	REVISING MOTION AND ORDER TO MODIFY PLAN (4.0) .
VINE J	03/25/10	4.40	REVISE AND RESEARCH FOR MOTION TO MODIFY PLAN (4.4) .

14.40

Total Associate 46.80

TOTAL TIME 46.80

Circuit City Stores, Inc. (DIP)
Retention / Fee Matters (SASM&F)

Bill Date: 04/05/10
Bill Number: 1309208

NAME	DATE	HOURS	DESCRIPTION
DICKERSON CL	03/08/10	1.20	ATTENTION TO INTERIM FEE APPLICATION AND MONTHLY FEE STATEMENT.
DICKERSON CL	03/16/10	0.60	REVIEW FEBRUARY FEE STATEMENT.
		1.80	
Total Partner		1.80	
FREDERICKS IS	03/11/10	1.70	REVIEW AND REVISE SKADDEN INTERIM FEE APPLICATION (1.7).
FREDERICKS IS	03/29/10	0.60	REVIEW AND REVISE G. GALARDI DECLARATION TO INCORPORATE COMMENTS (.6).
FREDERICKS IS	03/30/10	0.80	REVIEW, REVISE AND FINALIZE G. GALARDI SUPPLEMENTAL AFFIDAVIT (.8).
		3.10	
GRANT K	03/08/10	1.50	BEGAN REVIEW AND REVISION OF FEBRUARY FEE AND EXPENSE STATEMENT.
GRANT K	03/09/10	1.50	CONTINUED TO REVIEW AND REVISE FEBRUARY FEE AND EXPENSE STATEMENT.
GRANT K	03/10/10	1.30	CONTINUED WORK ON FEBRUARY FEE AND EXPENSE STATEMENT.
GRANT K	03/15/10	1.10	WORKED ON FINALIZING FEBRUARY FEE AND EXPENSE STATEMENT AND CORRESPONDENCE REGARDING SAME.
		5.40	
LAZAROFF KA	03/02/10	2.70	REVIEW TIME AND MATTER DESCRIPTIONS AND BEGIN DRAFTING 5TH FEE APPLICATION.
LAZAROFF KA	03/04/10	2.00	CONTINUE DRAFTING 5TH FEE APPLICATION.
LAZAROFF KA	03/05/10	1.40	FINISH DRAFT OF 5TH FEE APPLICATION.
LAZAROFF KA	03/08/10	2.70	REVIEW AND REVISE 5TH FEE APPLICATION.
LAZAROFF KA	03/10/10	1.00	REVIEW AND REVISE FEE APPLICATION.
		9.80	
Total Associate		18.30	
TOTAL TIME		<u>20.10</u>	

Circuit City Stores, Inc. (DIP)
 Retention / Fee Matters / Objections (Others)

Bill Date: 04/05/10
 Bill Number: 1309208

NAME	DATE	HOURS	DESCRIPTION
GALARDI GM	03/11/10	0.20	FOLLOW-UP REGARDING LOCKTON.
		0.20	
Total Partner		0.20	
FREDERICKS IS	03/31/10	3.70	REVIEW, REVISE AND UPDATE MOTION TO CLARIFY FTI ORDER AND CORRESPONDENCE TO RE: SAME (3.7).
		3.70	
GRANT K	03/01/10	1.60	CONTINUED WORK ON CROWE RETENTION PLEADINGS (1.1); EMAILS WITH COMMITTEE COUNSEL REGARDING SAME. (.5).
		1.60	
LAZAROFF KA	03/01/10	0.30	REVIEW CRO RETENTION PAPERS AND EXHIBITS AND PREPARE FOR FILING.
		0.30	
VINE J	03/11/10	0.50	REVISE FTI FEE MOTION (.5).
VINE J	03/12/10	1.30	RESEARCH AND REVISE FTI FEE MOTION (1.3).
VINE J	03/23/10	2.90	RESEARCH AND REVISE FTI MOTION. AND ORDER RE: NY LAW AND R. 3020 RELIEF (2.9).
VINE J	03/25/10	0.50	REVISING FTI MOTION (.5).
		5.20	
Total Associate		10.80	
TOTAL TIME		<u>11.00</u>	

Circuit City Stores, Inc. (DIP)
Secured Claims

Bill Date: 04/05/10
Bill Number: 1309208

NAME	DATE	HOURS	DESCRIPTION
BAKER SK	03/01/10	4.70	DRAFT CORRESPONDENCE TO M. STOVER REGARDING BOND CANCELLATION ANALYSIS (.2); RESEARCH REGARDING LICENSES AS EXECUTORY CONTRACTS (2.4); TELEPHONE CALL WITH M. STOVER REGARDING CANCELABLE SURETY BONDS (.3); REVIEW VARIOUS SURETY BONDS REGARDING CANCELLATION UNDER STATE LAW (1.8).
BAKER SK	03/05/10	0.20	TELEPHONE CALL WITH M. STOVER REGARDING BOND TERMINATION MOTION (.1); REVIEW CORRESPONDENCE REGARDING NEW YORK GAMES OF CHANCE SURETY BONDS (.1).
BAKER SK	03/12/10	0.30	DRAFT RESPONSE TO BOND CLAIMS (.3).
BAKER SK	03/18/10	1.10	REVISE CONSENT ORDER AND EXHIBIT A REGARDING MOTION TO CANCEL SURETY BONDS (1.1).
BAKER SK	03/22/10	0.10	REVIEW CORRESPONDENCE REGARDING MOTION TO CANCEL SURETY BONDS (.1).
BAKER SK	03/29/10	0.70	REVISE CONSENT ORDER REGARDING SURETY BOND (.7).
		7.10	
Total Associate		7.10	
TOTAL TIME		<u>7.10</u>	

Circuit City Stores, Inc. (DIP)
Tax Matters

Bill Date: 04/05/10
Bill Number: 1309208

NAME	DATE	HOURS	DESCRIPTION
BREWSTER JJ	03/04/10	1.00	CONFER REGARDING TAX ISSUES.
BREWSTER JJ	03/05/10	0.80	TELEPHONE CONFERENCE WITH J. MCDONALD REGARDING TAX ISSUES AND STATUS AUDIT.
BREWSTER JJ	03/09/10	0.60	TELEPHONE CONFERENCE WITH J. MCDONALD REGARDING TAX ISSUES (.2); E-MAIL CORRESPONDENCE (.4).
BREWSTER JJ	03/10/10	0.50	TELEPHONE CONFERENCE WITH J. MCDONALD REGARDING TAX ISSUES (.5).
BREWSTER JJ	03/12/10	2.50	REVIEW AGENDA FOR STATUS CALL (.2); TELEPHONE CONFERENCE WITH J. MCDONALD REGARDING SAME (.8); TELEPHONE CONFERENCE WITH H. SINGLETON, J. MITCHELL AND D. ROBISON (1.5).
BREWSTER JJ	03/15/10	4.00	REVIEW OUTLINE OF ISSUES AND SPREADSHEET OF FEDERAL TAX IMPACT (2.0); TELEPHONE CONFERENCE WITH J. MCDONALD REGARDING TAX ISSUES (.5); TELEPHONE CONFERENCE WITH COMPANY AND CHIEF RESTRUCTURING OFFICER REGARDING TAX ISSUES AND STRATEGY (1.0); FOLLOW-UP AFTER CALL REGARDING NEXT STEPS (.5).
BREWSTER JJ	03/25/10	2.70	TELEPHONE CONFERENCE WITH J. MCDONALD REGARDING ISSUANCE OF TAM (.4); CONFER WITH C. CONJURA REGARDING TAX ISSUES (.3); REVIEW TAX MEMO FROM KPMG (.5); REVIEW TAX AUTHORITIES CITED IN MEMO (1.2); FOLLOW-UP WITH C. CONJURA REGARDING TAX ISSUE (.3).
BREWSTER JJ	03/26/10	1.50	TELEPHONE CONFERENCE WITH J. MCDONALD REGARDING REMAINING TAX ISSUES FOR 2007-2008 AUDIT (.7); TELEPHONE CONFERENCE WITH IRS REVIEWER REGARDING STATUS OF TAM (.8).
BREWSTER JJ	03/29/10	3.50	REVIEW IRS EXPLANATION OF PROPOSED TAX ADJUSTMENT (.5); REVIEW IRS REGULATIONS AND TAX AUTHORITIES (2.0); SUMMARIZE MEMO (1.0).
BREWSTER JJ	03/30/10	0.30	E-MAIL CORRESPONDENCE REGARDING TECHNICAL ADVICE MEMO FROM IRS (.3).
		17.40	
GALARDI GM	03/01/10	0.70	CALLS AND EMAILS REGARDING CANADIAN REVENUE RULING AND NEXT STEPS.
GALARDI GM	03/18/10	1.30	REVIEW AND COMMENT ON DRAFT OBJECTION TO NY STATE TAX CLAIMS (.9); REVIEW AND ANALYZE 505 ISSUES REGARDING STATE TAXING AUTHORITIES (.4).

GALARDI GM	03/29/10	1.50	WORK ON ISSUES REGARDING CANADAIAN REVENUE RULING WITH OSLER AND PWC (.6); CALL WITH COMMITTEE AND OTHERS (.5); FOLLOW-UP REGARDING STRATEGY AND ISSUES (.4).
GALARDI GM	03/31/10	2.40	REVIEW AND ANALYZE GOWLINGS MEMO (.8); CALLS AND EMAILS REGARDING SAME WITH OSLER AND OTHERS (1.3); EMAILS TO COMMITTEE REGARDING ISSUES (.3).
		5.90	
Total Partner		23.30	
BUGAY JJ	03/01/10	10.10	CONTINUE TO PERFORM RESEARCH REGARDING CALIFORNIA TAX OBJECTION (4.3); CONTINUE TO ANALYZE CALIFORNIA TAX CLAIMS (2.1); CONTINUE TO DRAFT CALIFORNIA TAX OBJECTION (3.7).
BUGAY JJ	03/02/10	3.70	VARIOUS COMMUNICATIONS WITH PRICE WATERHOUSE RE: CALIFORNIA TAX OBJECTION (.4); REVISE CALIFORNIA TAX OBJECTION (3.3).
BUGAY JJ	03/03/10	3.10	CONTINUE TO DRAFT AND RESEARCH CALIFORNIA TAX OBJECTION (3.1).
BUGAY JJ	03/04/10	3.20	CONTINUE TO REVISE AND ANALYZE CALIFORNIA AND VIRGINIA TAX OBJECTIONS (3.2).
BUGAY JJ	03/15/10	8.10	CONTINUE TO DRAFT RESPONSE TO ONKYO/MITSUBISHI/APEX MOTIONS FOR LEAVE TO APPEAL 51ST AND 52D OMNIBUS ORDER (7.7); VARIOUS COMMUNICATIONS WITH PWC AND COMPANY RE: VIRGINIA AND CALIFORNIA TAX OBJECTIONS (.4).
BUGAY JJ	03/18/10	9.40	CONTINUE TO REVISE RESPONSE TO ONKYO/APEX/MITSUBISHI MOTIONS FOR LEAVE TO APPEAL 51ST AND 52D OMNIBUS ORDER (4.2); PERFORM RESEARCH RE: SAME (2.9); CONTINUE TO DRAFT VIRGINIA TAX OBJECTION (2.3).
BUGAY JJ	03/23/10	3.20	PREPARE RESPONSE TO INTERLOCUTORY APPEAL/MOTION AND ORDER TO CONSOLIDATE FOR FILING (1.9); VARIOUS COMMUNICATIONS RE: SAME (.2); CONTINUE TO RESEARCH VIRGINIA TAX OBJECTION (1.1).
BUGAY JJ	03/24/10	1.40	CONTINUE TO DRAFT AND RESEARCH VIRGINIA TAX OBJECTION (1.4).
BUGAY JJ	03/25/10	2.40	CONTINUE TO DRAFT AND RESEARCH VIRGINIA TAX OBJECTION (2.4).
		44.60	
FREDERICKS IS	03/15/10	0.80	PARTICIPATE IN CONFERENCE CALL WITH CC REGARDING TAX MATTERS (.8).

FREDERICKS IS	03/16/10	0.40	MULTIPLE CORRESPONDENCE REGARDING REAL ESTATE TAX MATTERS (.4).
FREDERICKS IS	03/23/10	0.90	MULTIPLE CORRESPONDENCE TO AND FROM COUNSEL TO THE COMMITTEE AND CANADIAN COUNSEL RE: CRA TAX MATTERS AND REVIEW RELEVANT DOCUMENTS (.9).
FREDERICKS IS	03/27/10	1.70	CORRESPONDENCE TO AND FROM COUNSEL TO THE COMMITTEE AND CANADIAN COUNSEL RE: CRA TAX RULING AND RELATED ISSUES (1.7).
FREDERICKS IS	03/29/10	2.40	REVIEW INFORMATION RELATED TO CRA REVENUE RULING AND CORRESPONDENCE TO AND FROM CANADIAN ADVISORS RE: SAME (.7); PARTICIPATE IN CONFERENCE CALL W/ ALL US AND CANADIAN PROFESSIONALS RE: CRA REVENUE RULING STATUS AND RELATED ISSUES (.9); PARTICIPATE IN MULTIPLE FOLLOW-UP CALLS W/ OSLER RE: SAME (.8).
FREDERICKS IS	03/31/10	5.30	REVIEW PROPOSED MEMORANDUM RE: CANADIAN TAX ISSUES AND CORRESPONDENCE RE: SAME (1.4); REVIEW PLAN AND LIQUIDATION TRUST AGREEMENT IN PREPARATION FOR CALL W/ CANADIAN COUNSEL AND PARTICIPATE IN CALL (1.6); REVIEW MULTIPLE CORRESPONDENCE RELATED TO TAX MEMO (.7); PREPARE FOR AND PARTICIPATE IN CONFERENCE CALL W/ CANADIAN MONITOR AND CANADIAN COUNSEL RE: MEMO (1.6).

11.50

IBRAHIMI Y	03/02/10	2.90	CONTINUE DRAFTING LOUISIANA TAX OBJECTION (1.3); ADDITIONAL TAX RESEARCH IN SUPPORT OF OBJECTION (1.6).
IBRAHIMI Y	03/03/10	2.50	CONTINUED DRAFTING LOUISIANA TAX OBJECTION (2.5).
IBRAHIMI Y	03/04/10	3.30	CONTINUE DRAFTING LOUISIANA TAX OBJECTION (3.3).
IBRAHIMI Y	03/25/10	3.50	CONTINUED DRAFT OF LOUISIANA TAX OBJECTION.
IBRAHIMI Y	03/26/10	4.10	COMPLETED DRAFT OF OBJECTION TO ASSESSMENT OF LOUISIANA CORPORATE INCOME AND FRANCHISE TAX ASSESSMENTS.

16.30

LAZAROFF KA	03/02/10	0.30	ATTENTION TO TAX ISSUES REGARDING OWNED AND SOLD REAL ESTATE.
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0.30

LIBERI JM	03/01/10	2.40	REVIEW STATUS OF OBJECTIONS AND RESPONSES TO TAX CLAIMS (0.5); FOLLOW UP WITH PWC AND DEBTORS' TAX GROUP RE: TAX INFORMATION REQUESTS (0.5); REVIEW TAX INFORMATION RE: POTENTIAL GROUNDS FOR LITIGATION DISPUTES (1.4).
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LIBERI JM	03/03/10	0.70	REVIEW INFORMATION RE: POTENTIAL TAX DISPUTES RE: CALIFORNIA MATTERS (0.7).
LIBERI JM	03/12/10	0.40	REVIEW OUTLINE FOR CONFERENCE CALL RE: TAX DISPUTE ISSUES (0.4).
LIBERI JM	03/15/10	1.70	REVIEW CLAIMS DATA AND INFORMATION RE: STATE OF NERSEY TAX CLAIM DISPUTES (0.7); REVIEW DRAFT DEMAND LETTERS (0.4); REVIEW COMMUNICATIONS WITH PWC AND DEBTORS' RE: VIRGINIA TAX CLAIM ISSUES (0.6).
LIBERI JM	03/18/10	0.50	REVIEW ANSWERS TO DATA REQUESTS RE: VIRGINIA AND CALIFORNIA TAX OBJECTION MATTERS (0.5).
LIBERI JM	03/29/10	3.10	REVIEW AND REVISE OBJECTION TO TAX CLAIMS (3.1).
LIBERI JM	03/31/10	0.50	REVIEW DRAFT MOTION FOR SUMMARY JUDGMENT RE: TAX CLAIMS ISSUES (0.5).
		9.30	
MARSTON JP	03/04/10	0.30	CORRESPONDENCE REGARDING TAX ISSUES.
MARSTON JP	03/09/10	1.40	PREPARE MATERIALS FOR CALL WITH CLIENT (1.4).
MARSTON JP	03/10/10	0.90	PREPARE MATERIALS FOR CALL WITH CLIENT (.9).
MARSTON JP	03/12/10	1.30	PREPARE MATERIALS FOR CALL WITH CLIENT (.5); PARTICIPATE IN CONFERENCE CALL (.8).
MARSTON JP	03/15/10	6.20	PREPARE MATERIALS FOR CALL WITH CLIENT AND OTHERS (5.2); PARTICIPATE IN CALL WITH CLIENT AND OTHERS (1.0).
MARSTON JP	03/29/10	0.20	REVIEW CORRESPONDENCE REGARDING TAX ISSUES (.2).
		10.30	
SIDHU SS	03/16/10	3.40	REVIEW PRICEWATERHOUSECOOPERS MEMORANDUM REGARDING POSSIBLE OBJECTIONS TO TAX CLAIMS OF NEW JERSEY (1.8); REVIEW UNDERLYING DOCUMENTATION REGARDING NEW JERSEY TAX CLAIMS FOR PURPOSES OF DRAFTING OBJECTION TO CLAIMS (.5); REVIEW AND VERIFY LAW CITED IN MEMORANDUM REGARDING POSSIBLE OBJECTIONS TO TAX CLAIMS OF NEW JERSEY (1.1).
SIDHU SS	03/22/10	2.30	DRAFT OBJECTION REGARDING NEW JERSEY TAX CLAIMS.
SIDHU SS	03/23/10	2.40	DRAFT OBJECTION TO NEW JERSEY TAX CLAIMS.
SIDHU SS	03/30/10	0.20	CONFERENCE CALL WITH PRICEWATERHOUSECOOPERS REGARDING NEW JERSEY TAX OBJECTION ARGUMENTS AND SUPPORTING DOCUMENTATION.

SIDHU SS	03/31/10	0.70	REVIEW ADDITIONAL SUPPORTING DOCUMENTATION SUBMITTED BY PRICEWATERHOUSECOOPERS REGARDING NEW JERSEY TAX CLAIMS (.7).
		9.00	
VINE J	03/26/10	3.20	REVISE MASS. TAX OBJ. (2.4); REVISE NY TAX OBJ. (.8).
		3.20	
Total Associate		104.50	
TOTAL TIME		<u>127.80</u>	

Circuit City Stores, Inc. (DIP)
 Utilities

Bill Date: 04/05/10
 Bill Number: 1309208

NAME	DATE	HOURS	DESCRIPTION
BAKER SK	03/02/10	0.80	REVIEW CORRESPONDENCE FROM M. STOVER REGARDING UTILITY ACCOUNT PAYMENT REQUESTS (.1); REVIEW UTILITY ACCOUNT PAYMENT REQUESTS AND DRAFT CORRESPONDENCE TO M. STOVER (.7).
BAKER SK	03/03/10	0.30	REVIEW CORRESPONDENCE FROM VARIOUS UTILITIES REGARDING FINAL ACCOUNT BALANCES (.3).
BAKER SK	03/04/10	0.60	REVIEW CORRESPONDENCE REGARDING UTILITY ACCOUNT PAYMENT REQUESTS AND FUTURE OBJECTIONS FOR CLAIMS SATISFIED POST-PETITION (.2); REVIEW UTILITY PAYMENT REQUEST OF LOUISVILLE GAS AND ELECTRIC (.2); TELEPHONE CALL REGARDING LOUISVILLE GAS AND ELECTRIC ADMINISTRATIVE EXPENSE REQUEST (.2).
BAKER SK	03/08/10	0.40	REVIEW CORRESPONDENCE FROM H. FERGUSON REGARDING SACRAMENTO MUNICIPAL UTILITY DISTRICT'S ADMINISTRATIVE CLAIM (.1); TELEPHONE CALL REGARDING SACRAMENTO MUNICIPAL UTILITY DISTRICT'S ADMINISTRATIVE EXPENSE CLAIM (.2); REVIEW CORRESPONDENCE FROM M. STOVER REGARDING NYSEG BOND CLAIM (.1).
BAKER SK	03/09/10	0.90	REVIEW CORRESPONDENCE FROM DOMINION GAS REGARDING FINAL ACCOUNT BALANCES (.1); REVIEW CORRESPONDENCE REGARDING MIAMI-DADE COUNTY WATER AND SEWER ACCOUNTS (.1); REVIEW ADDITIONAL DOCUMENTS PRODUCED IN SUPPORT OF NYSEG BOND CLAIM (.6); DRAFT CORRESPONDENCE TO K. MUELLER REGARDING NYSEG UTILITY BOND CLAIM (.1).
BAKER SK	03/10/10	0.40	DRAFT RESPONSE TO NYSEG BOND CLAIM (.4).
BAKER SK	03/12/10	0.40	REVIEW CORRESPONDENCE FROM VARIOUS UTILITIES REGARDING FINAL ACCOUNT BALANCES (.4).
BAKER SK	03/17/10	0.40	REVIEW CORRESPONDENCE FROM VARIOUS UTILITIES REGARDING FINAL BILLING STATEMENTS (.4).
BAKER SK	03/24/10	1.30	REVIEW VARIOUS UTILITY COMPANY RECORDS IN SUPPORT OF CLAIMS (.8); REVIEW UTILITY ACCOUNT PAYMENT REQUESTS REGARDING TYLEX CLAIM SATISFIED (.5).
BAKER SK	03/26/10	0.50	REVIEW UTILITY ACCOUNT REQUEST OF CITIZEN'S GAS (.2); DRAFT CORRESPONDENCE TO CITIZEN'S GAS REGARDING UTILITY ACCOUNT REQUEST (.3).

BAKER SK 03/31/10 0.40 REVIEW CORRESPONDENCE FROM D. BLANKS
REGARDING UTILITY PAYMENT REQUEST OF
KENTUCKY UTILITIES (.1); RESEARCH
PAYMENT TO KENTUCKY UTILITIES (.3).

6.40

Total Associate 6.40

TOTAL TIME 6.40

CLIENT TOTAL 1,450.50